

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
NORTHERN DIVISION

DARRYL MCGORE,

Plaintiff,

Case No. 2:25-cv-21

v.

Hon. Hala Y. Jarbou

INTERNAL REVENUE
COMMISSIONER, et al.,

Defendants.

ORDER

Plaintiff, who has “three strikes” under 28 U.S.C. § 1915(g), filed a complaint against the Internal Revenue Commissioner and three unnamed parties. He also filed an application to proceed *in forma pauperis* (ECF No. 2) and a “motion for certification” (ECF No. 4). On April 2, 2025, the magistrate judge issued a report and recommendation (“R&R”), recommending that the Court deny the application to proceed *in forma pauperis* and dismiss the action because Plaintiff has not paid the filing fee. (R&R, ECF No. 10.) Plaintiff subsequently filed a motion for a certificate of appealability, which the Court construes as his objections to the R&R. (*See* Pl.’s Mot. for Certificate of Appealability, ECF No. 11.)

The district judge must determine de novo any part of the magistrate judge’s disposition that has been properly objected to. The district judge may accept, reject, or modify the recommended disposition; receive further evidence; or return the matter to the magistrate judge with instructions.

Fed. R. Civ. P. 72(b)(3).

The magistrate judge concluded that Plaintiff is not entitled to proceed *in forma pauperis* because he does not qualify for the “imminent danger” exception to the “three strikes” rule in 28

U.S.C. § 1915(g). (R&R 2-3.) Plaintiff's complaint concerns events that took place in 2020. He alleges that Defendants unlawfully confiscated his stimulus payments.

Contrary to Plaintiff's argument in his objections, his allegations do not establish that he faces an imminent danger of serious physical injury. Thus, the magistrate judge correctly determined that he is not entitled to proceed *in forma pauperis*. Further, the Court agrees that the proper outcome is dismissal of this case without prejudice. Finally, the Court discerns no good faith basis for an appeal.

Accordingly,

IT IS ORDERED that the R&R (ECF No. 10) is **APPROVED** and **ADOPTED** as the opinion of the Court.

IT IS FURTHER ORDERED that Plaintiff's application for leave to proceed *in forma pauperis* (ECF No. 2) is **DENIED**.

IT IS FURTHER ORDERED that Plaintiff's motion for certification (ECF No. 4) is **DENIED** as moot.

IT IS FURTHER ORDERED that Plaintiff's motion for a certificate of appealability (ECF No. 11), construed as objections to the R&R, is **DENIED**.

IT IS FURTHER ORDERED that the Court certifies that an appeal would not be taken in good faith. 28 U.S.C. § 1915(a)(3).

The Court will enter a judgment in accordance with this order.

Dated: May 5, 2025

/s/ Hala Y. Jarbou
HALA Y. JARBOU
CHIEF UNITED STATES DISTRICT JUDGE